

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

**BOSTON GAS COMPANY d/b/a KEYSPAN ENERGY  
DELIVERY NEW ENGLAND**

**D.T.E. 03-40**

ATTORNEY GENERAL'S THIRTY FIRST SET OF  
DOCUMENT AND INFORMATION REQUESTS

- AG-31-1 Refer to the Company's response to AG-11-1, Attachment. Please provide the underlying data, date of each data element and source of each data element. Also, please provide all supporting workpapers, calculations and data related to the "Essex % of Boston" allocators.
- AG-31-2 Refer to the Company's response to AG-11-1, Attachment. Please explain what is included in and what services are provided by the "Runzhiemer Stipend." Include the basis for the allocation of the "Runzhiemer Stipend" across KCS services.
- AG-31-3 Refer to the Company's response to AG-11-1, Attachment, page 1. Please explain what the cost categorized as "NE Facilities - Essex" represents and explain why it was included in the Company's cost of service and not assigned to Essex. Under what authority does KeySpan Corporate Services not allocate costs to Essex Gas Company? Please provide copies of all orders and rulings by regulatory authorities authorizing KeySpan Corporate Services to exclude Essex from being allocated costs for all services for which it has contracted (See Exhibit KEDNE/PJM-3, Service Agreement where Essex, as a single entity, contracted for the menu of services contained in Exhibit II of the agreement).
- AG-31-4 Refer to the Company's response to AG-11-1, Attachment. Please provide a schedule summarizing the "Category 2" cost adjustment of \$425,031 that presents the adjustment in the same categories as shown on Exhibit KEDNE/PJM-2, page 18. Include a completely revised Exhibit KEDNE/PJM-2 incorporating only the Essex adjustment. Annotate the revised exhibit with explanations of each change from the original filing. In addition, please provide an analysis of the adjustment by DTE account, in the form of the Company's response to AG-11-8.
- AG-31-5 Refer to the Company's response to AG-17-28 [supp.]. Please provide the reconciliation of the of the amounts included in the response to the U-13-60 for

each company, as originally requested.

- AG-31-6 Refer to the Company's response to AG-17-28 and AG-17-28 [supp.]. Please provide, for each of the Massachusetts KeySpan Energy Delivery New England companies (Boston Gas, Colonial Gas and Essex Gas) a crosswalk (taxonomy) of the costs as categorized by Project Code, Activity, etc. appearing in these responses to the corresponding DTE account number. Provide the following summaries for each company:
- (a) total amount for 2002 by DTE account number,
  - (b) total amount included in each company's Annual Return to the Department for 2002, by DTE account number,
  - (c) the amount included in Exhibit KEDNE/PJM-2, by DTE account number (breakdown by individual cost of service item, include page and line references to Exhibit KEDNE/PJM-2 ),
  - (d) the amounts that are recoverable through the CGA and LDAC by DTE account number.
- AG-31-7 Referring to the response to AG-9-2, what is Mr. Kaufman's expectation about where in the business cycle the economy will be in 2004 and 2009?
- AG-31-8 Referring to the response to AG-9-2, please provide results of a cost function for 1993-2001 which include a density variable, based on total miles of main, including plant classified as transmission.
- AG-31-9 Referring to the response to AG-9-2, please provide for each utility in the cost study costs that were projected for 2001 by the model.
- AG-31-10 Referring to the response to AG-9-2, please compare projected costs with "actual" costs (i.e. costs as defined by PEG for the purposes of the model) for each utility.
- AG-31-11 Please provide an explanation of the following data in the responses to AG 9-2 and in AG-12-10:
- a) Why did Boston Gas non-labor cost in 2001 fall to 51% of non-labor cost in 2000?
  - b) Why did Commonwealth Gas nonlabor gas decrease by 72% from 1998-1999?
  - c) Why did Orange and Rockland's labor plus non-labor costs decrease by 39% in 2001?
- AG-31-12 Referring to the response to AG-9-3, what impact did the increase in interest rates in 2000 have on measured gas industry price change between 1990 and 2001?

- AG-31-13 Referring to the response to AG-12-10, please specify what columns should be added together to find the model's interpretation of actual costs for each utility.
- AG-31-14 Referring to the response to AG-12-10, does the value of plant utilized in the Capital Input Data include all utility plant? If the value does include all utility plant, did PEG analyze whether different utilities owned relatively different amounts of storage plant?
- AG-31-15 Referring to the response to AG-18-6, this response and the prefiled testimony refer to 43 utilities. The utilities listed in the response to AG-12-10 and elsewhere total 42. Please clarify this discrepancy in complete detail.
- AG-31-16 Referring to the response to AG-7-13, please explain what was meant by "data on the other merged companies" that was not available and how Bay State Gas data was impacted. What adjustments to Boston Gas data were made to account for its merger with Essex County Gas?
- AG-31-17 Referring to the response to AG-18-4, this response says that the "weights presented in this example apply to each utility in the sample". Does this statement mean that the benchmark value of plant that appears in AG-12-10, 1983, column E, of the Capital Input Data sheet, was derived by multiplying the 1983 booked value of plant by 112.74, for each utility in the sample? If this statement means something else, please explain.
- AG-31-18 Referring to the response to AG-18-4, if the same age weighting factor is applied to each utility, is there any recognition that the average age of plant in 1983 differed between utilities?
- AG-31-19 Referring to the response to AG-12-10, what line or account or accounts (please refer to FERC Form 2 or Uniform Statistical Report) was the basis for the capital input data before adjustment by the Handy Whitman index – for 1983 to 2000- for capital input, accumulated depreciation, and gross additions? Does the account(s) which is being used as the basis for capital input data include intangible plant, and if so, does the account include acquisition related costs?

Date: June 20, 2003